Lampiran 1. Kusioner

Petunjuk Pengisisan

1. Jawablah setiap pernyataan sesuai dengan pendapat Bapak/Ibu

2. Pilialh jawaban dengan memberi tanda (✓) pada salah satu jawaban yang paling sesuai dengan menurut Bapak/Ibu dengan ketentuan sebagai berikut

Pernyataan	**Skor**
Sangat Tidak Setuju (STS)	1
Tidak Setuju (TS)	2
Kurang Setuju (KS)	3
Setuju (S)	4
Sangat Setuju (SS)	5

3. Pertanyaan Umum

Nama	
Usia	
Jenis Kelamin	
Pendidikan Terakhir	
Jabatan/ Pekerjaan	

4. Pertanyaan Khusus

Pertanyaan kusioner ini mengenail Analisis Sistem Informasi Akuntansi Perimaan Kas, Pengeluaran Kas dan Penjualan Terhadap Pengendalian

Internal Pada tempat Bapak/Ibu bekerja . Mohon Bapak/Ibu untuk memberikan tanda (✓) pada jawaban menurut Bapak/Ibu paling sesuai.

Sistem Informasi Akuntansi Penerimaan Kas						
No	Pertanyaan	SS	S	KS	TS	STS
1	Sistem otoritas Penerimaan kas pada perusahaan sesuai dengan yang diterapkan perusahaan.					
2	Perlunya prosedur di perusahaan untuk mengatur secara jelas mengenai penggunaan formulir-formulir pengelolaan kas.					
3	Perlunya formulir-formulir yang berhubungan dengan penerimaan kas memimiliki no urut tercetak.					
4	Penerimaan kas harus dicatat dalam jumlah uang yang diterima.					
5	Penerimaan kas disertai dengan tanda bukti atau dokumen pendukung.					
6	Penerimaan kas dicatat sesuai dengan tanggal terjadinya transaksi.					
7	Penerimaan Kas dicatat dengan menggunakan komputer.					
8	Perusahaan menggunakan program komputer untuk pencatatan penerimaan kas.					

9	Untuk memeriksa ketelitian penerimaan kas dilakukan oleh fungsi pemeriksaan internal yang merupakan fungsi yang tidak terlibat dalam pencatatan, penyimpanan kas.					
10	perusahaan memiliki kebijakan prosedur sistem informasi akuntansi penerimaan kas.					
11	Bekerja adanya Pendelegasian wewenang dan tanggung jawab dari atasan kepada stafnya, khusunya berhubungan dengan penanganan penerimaan kas sesuai dengan instruktur yang baik dan jelas.					
12	Setiap kas di peruhaan di pertanggung jawabkan kepada kas induk.					

Sistem Informasi Akuntansi Pengeluaran Kas						
No	Pernyataan	SS	S	KS	TS	SS
1	Sistem otoritas Pengeluaran kas pada perusahaan sesuai dengan yang diterapkan perusahaan.					
2	Setiap permintaan pengeluaran kas mendapat persetujuan dari atasan yang mempunyai otoritas.					
3	Setiap Permintaan pengeluaran kas dibuat perincian menyeluruh.					

4	Setiap pengeluaran check mendapatkan otoritas dahulu dari pihak yang berwenang.					
5	Perlunya setiap tanda tangan check selalu memriksa keberadaan dokumen pendukungnya.					
6	Perlunya formulir-formulir yang berhubungan dengan pengeluaran kas memimiliki no urut tercetak.					
7	Bagian kasir selalu memeriksa dokumen-dokumen terakit dalam pengeluaran kas seperti invoice, faktur pajak surat penawaran.					
8	Terdapat panduan atau pedoman mengenai pengelolaan pengeluaran kas.					
9	Pengeluaran Kas dicatat dengan menggunakan komputer.					
10	Perusahaan menggunakan program komputer untuk pencatatan penerimaan kas.					
11	Setiap transaksi pengeluaran kas dicatat sesuai dengan tanggal terjadi teransaksi.					
12	Ada pemisahan tugas antara pengeluran kas antara fungsi penjualan dan fungsi penerimaan kas.					

13	Terdapat program khusus komputer yang dibuat untuk pemprosesan data pengeluaran kas yang terjadi dalam perusahaan.					
14	Merincikan transaksi pengeluaran kas kedalam kebijakan dan prosedur.					

Sistem Informasi Akuntansi Penjualan						
No	Peryataan	SS	S	KS	TS	STS
1	Perusahaan memiliki target jualan yang relevan.					
2	Sasaran perusahaan mengejar laba dan omset.					
3	Profitabilitas dan volume penjualan sama-sama penting bagi perusahaan.					
4	Perusahaan menyusun laporan keuanngan secara priodik.					
5	Transaksi penjualan selalu dibuat dengan dokumen.					
6	Pemfakturan penjualan perusahaan di nomori dengan sesuai.					
8	Faktur penjualan diotoritasi oleh manager kueangan.					
9	Faktur penjualan dibuat rangkap.					

10	Adanya evaluasi terhadap biaya penjualan yang dikeluarkan.					
11	Perusahaan mengetahui penyebab kenaikan atau penurunan penjualan.					
12	Terdapat kebujakan manajer penjualan untuk memberikan *reward* bagian penagih.					
13	Retur penjualan harus mendapatkan kebijakan dari pihak yang berwenang.					

Pengendalian Internal						
No	Peryataan	SS	S	KS	TS	STS
1	Struktur organisasi di perusahaan terdapat pemisahan fungsi antara fungsi penerimaan kas, pengeluaran kas dan penjualan (pencatatn).					
2	Di perusahaan adanya delegasian wewenang dan tanggung jawab yang jelas dari atasan kepada staffnya, khususnya yang berhubungan dengan penanganan penerimaan kas, pengeluaran kas dan penjualan disertai dengan instruksi yang baik dan jelas.					
3	Perusahaan memiliki fungsi pemeriksaan internal.					
4	Terdapat kebijakan prosedur yang jelas mengenai kepegawaian, pengembangan,					

	penilaian prestasinya dan kopensansi kepada pegawainya.					
5	Rotasi pekerjaan dilaksanakan tepat waktu sesuai dengan rutinitas yang di terapkan perusahaan.					
6	Setiap uang tunai yang di terima dari hasil penjualan di setorkan ke bank peling lambat keesokan harinya dan bukti setorannya diberikan kepada bagain akuntansi (pencatatan).					
7	Disediakan lemari brangkas untuk menyimpan check, girodan uang tunai untuk mencegah terjadinya hal-hal yanng tidak diinginkan.					
8	Apakah dalam melaukan pengendalian internal dilakukan oleh orang yang berpengalaman.					
9	Penerimaan pegawai di perusahaan melalu seleksi.					
10	Perusahaan memberikan penghargaan kepada karyawan berprestasi.					
11	Perusahaan melakukan pemerikasaan terhadap kebijakan dan prosedur yang telah ditetapkan.					
12	Saluran komuniasi antar tiap bagian berjalin dengan baik.					


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Lampiran 2 distribusi jawaban kusioner X1, X2, X3 dan y

PENERIMAAN KAS (X1)													
No	X1.1	X1.2	X1.3	X1.4	X1.5	X1.6	X1.7	X1.8	X1.9	X1.10	X1.11	X1.12	TOTAL
1	3	4	3	4	5	4	5	4	5	5	5	4	51
2	5	3	4	4	3	5	5	5	5	5	4	5	53
3	4	4	4	4	4	5	4	3	4	5	3	4	48
4	3	3	3	3	3	4	4	4	4	5	4	5	45
5	4	4	4	4	4	5	5	5	5	4	4	3	51
6	3	4	4	4	4	4	2	2	2	3	3	4	39
7	3	4	4	4	4	4	5	4	3	4	3	4	46
8	4	4	5	5	4	4	4	4	4	4	4	4	50
9	4	3	4	4	4	4	5	4	3	4	3	4	46
10	3	4	3	4	5	4	4	4	4	4	5	3	47
11	4	3	3	3	3	5	4	4	5	4	4	3	45
12	4	4	4	4	4	5	5	4	5	4	5	5	53
13	3	3	3	3	3	5	5	4	3	5	4	4	45
14	4	4	4	4	4	2	4	4	4	4	3	2	43
15	3	3	3	3	3	4	4	4	4	5	4	4	44
16	3	4	3	4	5	4	5	5	5	4	3	5	50
17	5	3	4	4	3	5	4	4	4	4	4	5	49
18	4	4	4	4	4	4	4	4	5	4	5	4	50
19	4	5	3	3	4	4	4	4	4	5	4	4	48
20	4	2	5	4	4	4	4	4	5	5	5	4	50
21	4	4	3	5	4	4	4	4	5	4	5	5	51
22	3	3	4	4	3	5	5	4	4	4	5	4	48
23	3	4	4	4	4	4	4	4	5	5	5	4	50
24	4	4	4	4	5	4	4	3	3	3	4	4	46
25	5	5	5	5	5	4	4	4	4	5	5	5	56
26	5	4	5	4	5	3	4	4	4	5	5	3	51
27	5	5	4	4	5	4	4	4	5	5	5	4	54
28	4	4	4	4	4	4	4	4	4	5	4	4	49
29	5	5	5	5	5	4	4	4	5	5	5	5	57
30	5	4	4	4	4	4	4	4	4	5	5	5	52
31	4	4	4	4	4	5	5	5	4	4	5	4	52
32	4	4	4	4	5	4	5	4	5	4	4	3	50
33	5	5	4	4	4	5	5	5	4	4	4	5	54
34	4	4	5	4	4	4	4	4	3	4	5	5	50
35	5	4	5	4	4	4	4	4	2	4	4	4	48
36	5	5	5	5	5	4	4	4	5	4	4	5	55
37	4	4	4	4	4	4	4	4	4	5	5	3	49
38	5	4	4	4	4	4	4	4	5	5	5	4	52
39	4	5	4	5	4	4	4	5	4	5	5	3	52
40	4	4	5	4	4	5	5	5	4	5	5	4	54
41	5	3	4	4	4	4	4	4	4	5	5	4	50
42	3	4	3	4	5	4	4	4	4	5	4	4	48
43	5	3	4	4	3	4	4	4	4	5	4	4	48
44	4	4	4	4	4	5	5	5	4	4	5	4	52
45	3	3	3	3	3	4	4	4	3	5	4	4	43
46	4	4	4	4	4	4	4	4	4	5	4	3	48
47	3	4	4	4	4	4	4	4	4	4	5	5	49
48	3	4	4	4	4	3	3	3	3	4	4	3	42
49	4	4	5	5	4	4	4	4	4	3	4	3	48
50	4	3	4	4	4	3	4	4	4	3	4	3	44
51	5	3	3	4	4	4	4	4	4	3	3	4	45
52	4	3	4	4	4	3	3	3	4	5	5	4	46
53	4	4	4	4	4	4	4	4	4	4	5	4	49
54	4	4	4	4	4	4	4	4	5	5	4	5	51
55	4	3	4	4	3	3	3	4	4	4	4	5	45
56	4	3	3	4	3	1	4	3	5	4	3	4	41
57	4	4	4	4	4	4	4	4	3	4	4	4	47
58	4	4	4	4	4	4	4	4	4	5	4	4	49
59	4	4	4	4	3	3	3	3	5	4	4	4	45
60	5	3	3	4	3	4	4	4	5	4	4	4	47
61	2	2	3	2	3	4	4	5	3	4	4	4	40
62	4	4	4	4	3	4	5	4	4	4	5	5	50
63	4	4	4	4	4	3	4	4	5	4	4	3	47
64	4	4	4	4	3	4	5	4	4	4	4	4	48
65	4	4	4	4	4	3	4	5	4	3	4	4	47
66	5	3	3	4	3	5	4	5	5	5	4	4	50
67	4	4	4	4	3	4	3	4	3	4	4	3	44
68	4	4	4	4	4	4	5	4	4	4	5	5	51
69	4	4	4	3	3	3	3	3	4	4	4	4	43
70	4	4	4	4	4	3	5	4	4	4	5	5	50
71	4	4	4	4	3	4	3	4	5	3	5	4	47

PENGELUARAN KAS (X2)															
No	X2.1	X2.2	X2.3	X2.4	X2.5	X2.6	X2.7	X2.8	X2.9	X2.10	X2.11	X2.12	X2.13	X2.14	TOTAL
1	4	3	4	4	3	5	4	4	4	4	4	4	3	4	54
2	4	3	3	3	4	4	3	3	3	3	3	3	4	4	47
3	4	4	3	4	4	4	4	4	4	4	4	4	4	4	55
4	5	5	4	4	4	4	3	3	4	3	3	4	4	4	54
5	3	3	3	3	3	3	3	3	3	3	3	3	3	3	42
6	4	4	3	4	3	4	5	4	2	5	4	2	5	3	52
7	3	3	5	3	4	4	3	5	5	3	5	5	4	3	55
8	4	5	4	4	4	4	4	4	4	4	4	4	4	4	57
9	4	4	4	5	4	3	4	4	3	4	4	3	3	4	53
10	4	3	4	2	5	4	4	5	4	4	5	4	3	4	55
11	4	3	4	4	3	5	4	4	4	4	4	4	3	4	54
12	4	5	4	4	4	4	4	4	4	4	4	4	4	4	57
13	4	4	3	5	4	4	4	4	3	4	4	3	3	4	53
14	4	3	4	2	5	4	4	5	4	4	5	4	3	4	55
15	4	3	4	4	3	4	4	4	4	4	4	4	3	4	53
16	4	4	4	4	4	4	4	4	4	4	4	4	4	4	56
17	4	4	4	4	4	4	4	4	4	4	4	4	4	4	56
18	4	4	4	4	4	4	4	4	4	4	4	4	4	4	56
19	4	4	4	3	4	4	4	3	3	4	3	3	3	4	50
20	4	4	4	4	4	4	4	4	4	4	4	4	4	4	56
21	4	3	4	4	4	4	4	4	4	4	4	4	4	4	55
22	4	4	4	4	4	4	3	4	4	3	4	4	4	4	54
23	4	3	3	3	3	4	4	4	4	4	4	4	4	4	52
24	4	4	4	4	5	4	5	5	3	5	5	3	5	4	60
25	3	3	5	3	4	4	5	4	4	5	4	4	3	3	54
26	4	4	4	4	4	4	4	4	4	4	4	4	4	4	56
27	4	4	4	4	4	4	4	4	4	4	4	4	4	4	56
28	4	4	4	4	4	4	4	4	4	4	4	4	4	4	56
29	5	5	4	4	5	4	5	4	5	5	4	5	4	4	63
30	4	4	3	4	4	4	5	5	4	5	5	4	4	4	59
31	5	5	4	4	4	4	4	4	5	4	4	5	4	4	60
32	5	5	4	4	4	4	5	5	4	5	5	4	4	4	62
33	5	4	5	5	5	4	4	4	4	4	4	4	4	4	60
34	4	4	4	4	4	4	3	4	4	3	4	4	4	4	54
35	4	4	4	4	4	4	3	4	4	3	4	4	4	3	53
36	4	3	4	4	4	4	4	3	3	4	3	3	4	3	50
37	4	4	5	3	3	4	4	4	4	4	4	4	3	4	54
38	4	4	4	4	4	4	4	3	4	4	3	4	4	5	55
39	5	5	4	4	5	4	5	4	5	5	4	5	4	4	63
40	4	4	3	4	4	4	5	5	4	5	5	4	4	4	59
41	4	3	4	2	5	4	4	5	4	4	5	4	3	4	55
42	4	3	4	4	3	4	4	4	4	4	4	4	3	4	53
43	4	3	3	3	4	4	3	3	3	3	3	3	4	4	47
44	4	4	3	4	4	4	4	4	4	4	4	4	4	4	55
45	5	5	4	4	4	4	3	3	4	3	3	4	4	4	54
46	3	3	3	3	3	4	3	3	3	3	3	3	3	3	43
47	4	4	3	4	3	4	5	4	2	5	4	2	5	3	52
48	3	3	5	3	4	4	3	5	5	3	5	5	4	3	55
49	4	5	4	4	4	4	4	4	4	4	4	4	4	4	57
50	4	4	4	5	4	4	4	4	3	4	4	3	3	4	54
51	4	4	3	4	3	4	5	4	2	4	5	4	2	5	53
52	3	3	5	3	4	4	3	5	5	4	5	5	5	4	58
53	4	5	4	4	4	4	4	4	4	4	4	4	4	4	57
54	4	4	3	3	3	3	3	3	3	5	5	5	5	4	53
55	4	4	4	4	4	4	4	4	3	4	4	4	5	4	56
56	3	4	3	4	4	4	4	4	3	4	4	4	4	4	53
57	4	4	3	4	4	4	4	4	4	4	5	5	5	5	59
58	4	4	4	4	5	5	4	4	4	4	4	5	5	4	60
59	4	4	4	3	4	4	4	3	4	4	4	4	4	4	54
60	4	4	3	4	3	4	5	4	2	4	4	4	4	4	53
61	4	4	4	3	3	3	3	3	2	5	5	5	5	4	53
62	4	5	4	4	4	4	4	4	4	4	4	4	5	4	58
63	4	4	3	3	3	3	3	3	3	4	4	4	5	4	50
64	4	5	4	4	4	4	4	4	4	5	4	5	5	5	61
65	4	4	3	3	3	3	3	3	3	4	4	4	4	4	49
66	4	4	3	4	3	4	5	4	2	4	4	4	3	4	52
67	5	3	5	3	4	4	3	5	3	4	5	4	2	5	55
68	4	5	4	4	4	4	4	4	4	4	3	5	5	4	58
69	3	4	4	5	3	3	4	4	3	4	4	4	4	4	53
70	4	3	4	2	5	4	4	5	4	3	3	3	3	4	51
71	4	4	4	3	5	3	4	5		4	4	4	3	4	51

PENJUALAN (X3)														
No	X3.1	X3.2	X3.3	X3.4	X3.5	X3.6	X3.7	X3.8	X3.9	X3.10	X3.11	X3.12	X3.13	TOTAL
1	4	4	5	4	5	4	4	4	4	4	4	5	4	55
2	3	4	4	4	4	4	4	4	4	4	5	5	5	54
3	5	4	4	4	2	3	3	3	4	3	5	4	3	47
4	4	5	5	5	5	3	4	4	3	4	4	4	4	54
5	5	4	4	5	4	4	4	4	4	4	5	5	5	57
6	4	3	3	3	4	4	3	3	4	3	4	2	2	42
7	5	4	4	3	5	3	4	3	4	3	4	5	4	51
8	5	4	4	4	3	4	4	4	4	3	4	4	4	51
9	4	4	3	5	5	3	3	3	3	3	4	5	4	49
10	4	4	5	4	4	4	4	4	4	4	4	4	4	53
11	5	5	4	4	3	4	3	4	4	4	5	4	4	53
12	5	5	3	3	4	3	3	3	4	3	5	5	4	50
13	4	4	5	5	4	4	4	4	4	4	5	5	4	56
14	3	3	4	5	5	3	3	3	4	3	2	4	4	46
15	3	4	4	4	5	5	5	5	5	5	4	4	4	57
16	4	3	4	5	4	3	4	3	4	4	4	5	5	52
17	4	4	4	4	4	4	4	4	4	4	5	4	4	53
18	5	3	5	4	5	5	5	5	5	5	4	4	4	59
19	4	4	5	4	4	5	5	5	4	5	4	4	4	57
20	5	5	4	5	5	5	2	5	5	5	4	4	4	58
21	5	4	5	5	5	5	5	4	2	5	4	4	4	57
22	5	5	5	4	4	4	4	5	4	5	5	5	4	59
23	4	4	4	5	5	5	4	4	5	4	4	4	4	56
24	4	4	5	5	4	5	5	5	5	5	4	4	3	58
25	3	4	5	4	5	5	5	5	5	5	4	4	4	58
26	5	5	4	4	3	4	4	3	4	4	3	4	4	51
27	4	4	4	5	5	4	4	4	4	4	4	4	4	54
28	4	5	5	4	4	5	3	4	5	4	4	4	4	55
29	3	4	5	5	4	4	4	4	4	4	4	4	4	53
30	4	5	5	4	4	5	4	5	5	5	4	4	4	58
31	4	4	4	5	5	5	5	5	4	4	5	5	5	60
32	3	4	4	5	5	5	5	5	5	5	4	5	4	59
33	4	4	5	5	4	4	5	5	2	5	5	5	5	58
34	4	4	5	4	4	5	4	5	2	5	4	4	4	54
35	5	5	4	4	4	5	5	5	4	5	4	4	4	58
36	4	4	4	3	5	5	4	4	5	4	4	4	4	54
37	4	4	3	3	4	4	4	4	4	4	4	4	4	50
38	3	3	3	4	4	5	5	2	5	5	4	4	4	51
39	5	5	4	5	4	5	5	5	2	5	4	4	5	58
40	4	4	4	5	5	3	3	3	3	3	5	5	5	52
41	4	4	4	4	5	3	3	3	3	3	4	4	4	48
42	4	5	5	4	4	4	4	4	4	4	4	4	4	54
43	4	4	3	3	4	4	4	4	4	4	4	4	4	50
44	4	4	3	3	5	3	3	3	4	3	5	5	5	50
45	5	4	5	5	4	3	4	4	3	4	4	4	4	53
46	4	3	4	5	4	4	4	4	4	4	4	4	4	52
47	4	4	4	5	3	4	4	3	4	3	4	4	4	50
48	4	3	4	3	3	4	3	3	4	3	3	3	3	43
49	4	4	4	5	4	3	4	4	4	3	4	4	4	51
50	5	5	4	4	4	5	4	4	4	4	3	4	4	54
51	4	4	5	5	5	5	4	4	2	5	4	4	4	55
52	4	4	4	3	5	4	4	4	4	5	3	3	3	50
53	3	4	3	4	4	4	3	2	2	5	4	4	4	46
54	4	4	4	4	3	4	4	4	4	4	4	4	4	51
55	3	4	3	4	4	5	4	4	4	4	3	3	4	49
56	4	3	3	4	4	3	4	4	5	5	1	4	3	47
57	4	4	4	5	4	4	3	3	4	4	4	4	4	51
58	4	3	3	4	4	3	4	4	4	5	4	4	4	50
59	4	4	4	4	4	5	4	4	4	5	3	3	3	51
60	4	4	4	4	4	4	4	4	3	5	4	4	4	52
61	5	5	5	5	4	3	3	3	4	4	4	4	5	54
62	4	5	5	4	5	3	4	4	4	5	4	5	4	56
63	5	5	5	5	4	4	4	4	4	5	3	4	4	56
64	5	5	5	4	6	4	3	4	3	4	4	5	4	56
65	4	4	4	4	3	3	4	5	4	4	3	4	5	51
66	5	4	5	4	4	4	4	4	2	5	5	4	5	55
67	4	3	3	3	4	2	4	4	4	5	4	3	4	47
68	5	5	4	4	5	3	3	3	3	3	4	5	4	51
69	5	4	3	4	4	3	3	2	2	3	3	3	3	42
70	3	5	3	3	3	4	3	4	4	4	3	5	4	48
71	3	3	3	4	4	3	4	4	4	4	4	3	4	47

PENGENDALIAN INTERNAL (Y)													
No	Y1.1	Y1.2	Y1.3	Y1.4	Y1.5	Y1.6	Y1.7	Y1.8	Y1.9	Y1.10	Y1.11	Y1.12	TOTAL
1	3	5	4	4	4	4	4	5	4	5	5	5	52
2	4	4	3	3	3	4	5	5	5	5	5	4	50
3	4	4	4	4	4	4	5	4	3	4	5	3	48
4	4	4	3	3	4	4	4	4	4	4	5	4	47
5	3	3	3	3	3	3	5	5	5	5	4	4	46
6	3	4	5	4	2	3	4	2	2	2	3	3	37
7	4	4	3	5	5	3	4	5	4	3	4	3	47
8	4	4	4	4	4	4	4	4	4	4	4	4	48
9	4	3	4	4	3	4	4	5	4	3	4	3	45
10	5	4	4	5	4	4	4	4	4	4	4	5	51
11	3	5	4	4	4	4	5	4	4	5	4	4	50
12	4	4	4	4	4	4	5	5	4	5	4	5	52
13	4	4	4	4	3	4	5	5	4	3	5	4	49
14	5	4	4	5	4	4	2	4	4	4	4	3	47
15	3	4	4	4	4	4	4	4	4	4	5	4	48
16	4	4	4	4	4	4	4	5	5	5	4	3	50
17	4	4	4	4	4	4	5	4	4	4	4	4	49
18	4	4	4	4	4	4	4	4	4	5	4	5	50
19	4	4	4	3	3	4	4	4	4	4	5	4	47
20	4	4	4	4	4	4	4	4	4	5	5	5	51
21	4	4	4	4	4	4	4	4	4	5	4	5	50
22	4	4	3	4	4	4	5	5	4	4	4	5	50
23	3	4	4	4	4	4	4	4	4	5	5	5	50
24	5	4	5	5	3	4	4	4	3	3	3	4	47
25	4	4	5	4	4	3	4	4	4	4	5	5	50
26	4	4	4	4	4	4	3	4	4	4	5	5	49
27	4	4	4	4	4	4	4	4	4	5	5	5	51
28	4	4	4	4	4	4	4	4	4	4	5	4	49
29	5	4	5	4	5	4	4	4	4	5	5	5	54
30	4	4	5	5	4	4	4	4	4	4	5	5	52
31	4	4	4	4	5	4	5	5	5	4	4	5	53
32	4	4	5	5	4	4	4	5	4	5	4	4	52
33	5	4	4	4	4	4	5	5	5	4	4	4	52
34	4	4	3	4	4	4	4	4	4	3	4	5	47
35	4	4	3	4	4	3	4	4	4	2	4	4	44
36	4	4	4	3	3	3	4	4	4	5	4	4	46
37	3	4	4	4	4	4	4	4	4	4	5	5	49
38	4	4	4	3	4	5	4	4	4	5	5	5	51
39	5	4	5	4	5	4	4	4	5	4	5	5	54
40	4	4	5	5	4	4	5	5	5	4	5	5	55
41	5	4	4	5	4	4	4	4	4	4	5	5	52
42	3	4	4	4	4	4	4	4	4	4	5	4	48
43	4	4	3	3	3	4	4	4	4	4	5	4	46
44	4	4	4	4	4	4	5	5	5	4	4	5	52
45	4	4	3	3	4	4	4	4	4	3	5	4	46
46	3	4	3	3	3	3	4	4	4	4	5	4	44
47	3	4	5	4	2	3	4	4	4	4	4	5	46
48	4	4	3	5	5	3	3	3	3	3	4	4	44
49	4	4	4	4	4	4	4	4	4	4	3	4	47
50	4	4	4	4	3	4	3	4	4	4	3	4	45
51	4	4	4	4	4	4	4	4	4	4	3	3	46
52	4	4	2	5	4	4	2	3	3	4	5	5	45
53	4	4	4	4	4	4	4	4	4	4	4	5	49
54	2	4	4	4	4	2	2	4	4	5	5	4	44
55	4	4	4	4	4	4	4	3	4	4	4	4	47
56	4	4	4	4	4	4	4	4	3	5	4	3	47
57	4	4	4	4	2	4	4	4	4	3	4	4	45
58	4	4	4	4	4	4	4	4	4	4	5	4	49
59	4	4	4	4	2	4	4	3	3	5	4	4	45
60	4	4	5	4	5	4	4	4	4	5	4	4	51
61	4	4	4	4	4	4	4	4	5	3	4	4	48
62	4	4	4	5	2	4	4	5	4	4	4	5	49
63	4	2	2	5	2	4	4	4	4	5	4	4	44
64	4	4	4	4	4	4	4	5	4	4	4	4	49
65	4	4	4	4	4	4	4	4	5	4	3	4	48
66	5	5	5	5	2	4	4	4	5	5	5	4	53
67	4	2	4	5	4	4	2	3	4	3	4	4	43
68	4	4	4	5	2	4	4	5	4	4	4	5	49
69	3	3	3	5	3	3	3	3	3	4	4	4	41
70	2	3	3	5	3	2	2	5	4	4	4	5	42
71	4	4	3	4	3	4	4	3	4	5	3	5	46

Lampiran 3. Distribusi jawaban hasil responden.

1. Penerimaan kas (X1)

X1.1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TS	1	1.4	1.4	1.4
	TT	14	19.7	19.7	21.1
	S	40	56.3	56.3	77.5
	SS	16	22.5	22.5	100.0
	Total	71	100.0	100.0	

X1.2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TS	2	2.8	2.8	2.8
	TT	18	25.4	25.4	28.2
	S	44	62.0	62.0	90.1
	SS	7	9.9	9.9	100.0
	Total	71	100.0	100.0	

X1.3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TT	16	22.5	22.5	22.5
	S	45	63.4	63.4	85.9
	SS	10	14.1	14.1	100.0
	Total	71	100.0	100.0	

X1.4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TS	1	1.4	1.4	1.4
	TT	7	9.9	9.9	11.3
	S	56	78.9	78.9	90.1
	SS	7	9.9	9.9	100.0
	Total	71	100.0	100.0	

X1.5

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TT	20	28.2	28.2	28.2
	S	40	56.3	56.3	84.5
	SS	11	15.5	15.5	100.0
	Total	71	100.0	100.0	

X1.6

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	1	1.4	1.4	1.4
	TS	1	1.4	1.4	2.8
	TT	10	14.1	14.1	16.9
	S	46	64.8	64.8	81.7
	SS	13	18.3	18.3	100.0
	Total	71	100.0	100.0	

X1.7

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TS	1	1.4	1.4	1.4
	TT	7	9.9	9.9	11.3
	S	45	63.4	63.4	74.6
	SS	18	25.4	25.4	100.0
	Total	71	100.0	100.0	

X1.8

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TS	1	1.4	1.4	1.4
	TT	7	9.9	9.9	11.3
	S	52	73.2	73.2	84.5
	SS	11	15.5	15.5	100.0
	Total	71	100.0	100.0	

X1.9

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TS	2	2.8	2.8	2.8
	TT	10	14.1	14.1	16.9
	S	37	52.1	52.1	69.0

	SS	22	31.0	31.0	100.0
	Total	71	100.0	100.0	

X1.10

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TT	7	9.9	9.9	9.9
	S	36	50.7	50.7	60.6
	SS	28	39.4	39.4	100.0
	Total	71	100.0	100.0	

X1.11

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TT	8	11.3	11.3	11.3
	S	35	49.3	49.3	60.6
	SS	28	39.4	39.4	100.0
	Total	71	100.0	100.0	

X1.12

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TS	1	1.4	1.4	1.4
	TT	13	18.3	18.3	19.7
	S	39	54.9	54.9	74.6
	SS	18	25.4	25.4	100.0
	Total	71	100.0	100.0	

2. Pengeluaran kas (X2)

X2.1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TT	8	11.3	11.3	11.3
	S	55	77.5	77.5	88.7
	SS	8	11.3	11.3	100.0
	Total	71	100.0	100.0	

X2.2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TT	20	28.2	28.2	28.2

	S	38	53.5	53.5	81.7
	SS	13	18.3	18.3	100.0
	Total	71	100.0	100.0	

X2.3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TT	20	28.2	28.2	28.2
	S	44	62.0	62.0	90.1
	SS	7	9.9	9.9	100.0
	Total	71	100.0	100.0	

X2.4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TS	4	5.6	5.6	5.6
	TT	18	25.4	25.4	31.0
	S	44	62.0	62.0	93.0
	SS	5	7.0	7.0	100.0
	Total	71	100.0	100.0	

X2.5

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TT	18	25.4	25.4	25.4
	S	43	60.6	60.6	85.9
	SS	10	14.1	14.1	100.0
	Total	71	100.0	100.0	

X2.6

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TT	8	11.3	11.3	11.3
	S	60	84.5	84.5	95.8
	SS	3	4.2	4.2	100.0
	Total	71	100.0	100.0	

X2.7

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TT	17	23.9	23.9	23.9

	S	42	59.2	59.2	83.1
	SS	12	16.9	16.9	100.0
	Total	71	100.0	100.0	

X2.8

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TT	14	19.7	19.7	19.7
	S	44	62.0	62.0	81.7
	SS	13	18.3	18.3	100.0
	Total	71	100.0	100.0	

X2.9

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TS	6	8.5	8.6	8.6
	TT	17	23.9	24.3	32.9
	S	41	57.7	58.6	91.4
	SS	6	8.5	8.6	100.0
	Total	70	98.6	100.0	
Missing	System	1	1.4		
Total		71	100.0		

X2.10

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TT	12	16.9	16.9	16.9
	S	47	66.2	66.2	83.1
	SS	12	16.9	16.9	100.0
	Total	71	100.0	100.0	

X2.11

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TT	11	15.5	15.5	15.5
	S	45	63.4	63.4	78.9
	SS	15	21.1	21.1	100.0
	Total	71	100.0	100.0	

X2.12

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TS	2	2.8	2.8	2.8
	TT	11	15.5	15.5	18.3
	S	46	64.8	64.8	83.1
	SS	12	16.9	16.9	100.0
	Total	71	100.0	100.0	

X2.13

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TS	2	2.8	2.8	2.8
	TT	18	25.4	25.4	28.2
	S	38	53.5	53.5	81.7
	SS	13	18.3	18.3	100.0
	Total	71	100.0	100.0	

X2.14

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TT	9	12.7	12.7	12.7
	S	57	80.3	80.3	93.0
	SS	5	7.0	7.0	100.0
	Total	71	100.0	100.0	

3. PENJUALAN (X3)

X3.1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TT	11	15.5	15.5	15.5
	S	39	54.9	54.9	70.4
	SS	21	29.6	29.6	100.0
	Total	71	100.0	100.0	

X3.2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TT	11	15.5	15.5	15.5
	S	42	59.2	59.2	74.6
	SS	18	25.4	25.4	100.0
	Total	71	100.0	100.0	

X3.3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TT	15	21.1	21.1	21.1
	S	33	46.5	46.5	67.6
	SS	23	32.4	32.4	100.0
	Total	71	100.0	100.0	

X3.4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TT	11	15.5	15.5	15.5
	S	35	49.3	49.3	64.8
	SS	25	35.2	35.2	100.0
	Total	71	100.0	100.0	

X3.5

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TS	1	1.4	1.4	1.4
	TT	8	11.3	11.3	12.7
	S	39	54.9	54.9	67.6
	SS	22	31.0	31.0	98.6
	6	1	1.4	1.4	100.0
	Total	71	100.0	100.0	

X3.6

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TS	1	1.4	1.4	1.4
	TT	20	28.2	28.2	29.6
	S	29	40.8	40.8	70.4
	SS	21	29.6	29.6	100.0
	Total	71	100.0	100.0	

X3.

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TS	1	1.4	1.4	1.4
	TT	18	25.4	25.4	26.8
	S	40	56.3	56.3	83.1
	SS	12	16.9	16.9	100.0
	Total	71	100.0	100.0	

X3.8

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TS	3	4.2	4.2	4.2
	TT	16	22.5	22.5	26.8
	S	37	52.1	52.1	78.9
	SS	15	21.1	21.1	100.0
	Total	71	100.0	100.0	

X3.9

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TS	8	11.3	11.3	11.3
	TT	8	11.3	11.3	22.5
	S	43	60.6	60.6	83.1
	SS	12	16.9	16.9	100.0
	Total	71	100.0	100.0	

X3.10

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TT	15	21.1	21.1	21.1
	S	30	42.3	42.3	63.4
	SS	26	36.6	36.6	100.0
	Total	71	100.0	100.0	

X3.11

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	1	1.4	1.4	1.4
	TS	1	1.4	1.4	2.8
	TT	10	14.1	14.1	16.9
	S	46	64.8	64.8	81.7
	SS	13	18.3	18.3	100.0
	Total	71	100.0	100.0	

X3.12

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TS	1	1.4	1.4	1.4

	TT	7	9.9	9.9	11.3
	S	45	63.4	63.4	74.6
	SS	18	25.4	25.4	100.0
	Total	71	100.0	100.0	

X3.13

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TS	1	1.4	1.4	1.4
	TT	7	9.9	9.9	11.3
	S	52	73.2	73.2	84.5
	SS	11	15.5	15.5	100.0
	Total	71	100.0	100.0	

4. Pengendalia Internal (Y)

Y.1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TS	2	2.8	2.8	2.8
	TT	11	15.5	15.5	18.3
	S	50	70.4	70.4	88.7
	SS	8	11.3	11.3	100.0
	Total	71	100.0	100.0	

Y.2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TS	2	2.8	2.8	2.8
	TT	4	5.6	5.6	8.5
	S	62	87.3	87.3	95.8
	SS	3	4.2	4.2	100.0
	Total	71	100.0	100.0	

Y.3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TS	2	2.8	2.8	2.8

	TT	14	19.7	19.7	22.5
	S	44	62.0	62.0	84.5
	SS	11	15.5	15.5	100.0
	Total	71	100.0	100.0	

Y.4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TT	9	12.7	12.7	12.7
	S	45	63.4	63.4	76.1
	SS	17	23.9	23.9	100.0
	Total	71	100.0	100.0	

Y.5

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TS	8	11.3	11.3	11.3
	TT	13	18.3	18.3	29.6
	S	44	62.0	62.0	91.5
	SS	6	8.5	8.5	100.0
	Total	71	100.0	100.0	

Y.6

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TS	2	2.8	2.8	2.8
	TT	10	14.1	14.1	16.9
	S	58	81.7	81.7	98.6
	SS	1	1.4	1.4	100.0
	Total	71	100.0	100.0	

Y.7

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TS	5	7.0	7.0	7.0
	TT	4	5.6	5.6	12.7
	S	50	70.4	70.4	83.1
	SS	12	16.9	16.9	100.0
	Total	71	100.0	100.0	

Y.8

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TS	1	1.4	1.4	1.4
	TT	7	9.9	9.9	11.3
	S	45	63.4	63.4	74.6
	SS	18	25.4	25.4	100.0
	Total	71	100.0	100.0	

Y.9

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TS	1	1.4	1.4	1.4
	TT	7	9.9	9.9	11.3
	S	52	73.2	73.2	84.5
	SS	11	15.5	15.5	100.0
	Total	71	100.0	100.0	

Y.10

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TS	2	2.8	2.8	2.8
	TT	10	14.1	14.1	16.9
	S	37	52.1	52.1	69.0
	SS	22	31.0	31.0	100.0
	Total	71	100.0	100.0	

Y.11

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TT	7	9.9	9.9	9.9
	S	36	50.7	50.7	60.6
	SS	28	39.4	39.4	100.0
	Total	71	100.0	100.0	

Y.12

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TT	8	11.3	11.3	11.3
	S	35	49.3	49.3	60.6
	SS	28	39.4	39.4	100.0
	Total	71	100.0	100.0	


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1. Penerimaan Kas

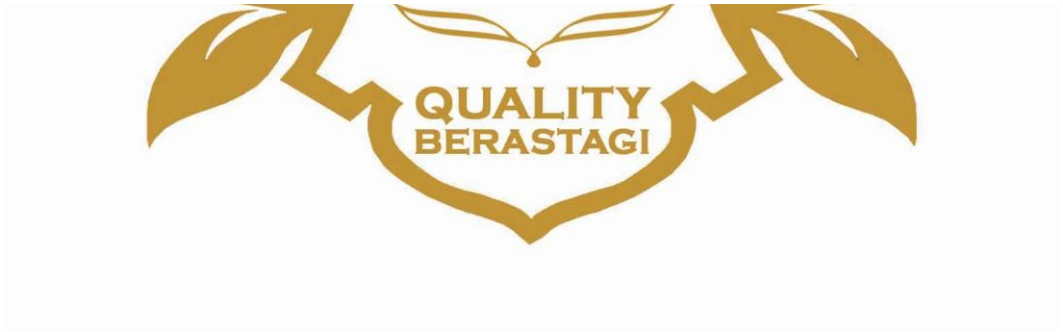
Correlations

		X1.1	X1.2	X1.3	X1.4	X1.5	X1.6	X1.7	X1.8	X1.9	X1.10	X1.11	X1.12	Penerimaan Kas
X1.1	Pearson Correlation	1	.220	.408**	.445**	.094	.057	.000	.110	.274*	.096	.124	.145	.522**
	Sig. (2-tailed)		.066	.000	.000	.435	.636	1.000	.362	.021	.426	.301	.227	.000
	N	71	71	71	71	71	71	71	71	71	71	71	71	71
X1.2	Pearson Correlation	.220	1	.353**	.500**	.573**	.018	.031	.017	.079	.015	.207	.051	.523**
	Sig. (2-tailed)	.066		.003	.000	.000	.884	796	.891	.514	.902	.084	.675	.000
	N	71	71	71	71	71	71	71	71	71	71	71	71	71
X1.3	Pearson Correlation	.408**	.353**	1	.553**	.299*	-.006	-.047	-.035	-.105	-.045	.276*	.042	.446**
	Sig. (2-tailed)	.000	.003		.000	.011	.963	.700	.771	.382	.708	.020	.728	.000
	N	71	71	71	71	71	71	71	71	71	71	71	71	71
X1.4	Pearson Correlation	.445**	.500**	.553**	1	.464**	-.042	.011	.003	.235*	-.106	.195	.083	.557**
	Sig. (2-tailed)	.000	.000	.000		.000	.731	.925	.981	.048	.379	.102	.490	.000
	N	71	71	71	71	71	71	71	71	71	71	71	71	71
X1.5	Pearson Correlation	.094	.573**	.299*	.464**	1	-.038	.144	.010	.088	.057	.184	-.050	.478**
	Sig. (2-tailed)	.435	.000	.011	.000		.751	.232	.935	.464	.639	.125	.678	.000
	N	71	71	71	71	71	71	71	71	71	71	71	71	71
X1.6	Pearson Correlation	.057	.018	-.006	-.042	-.038	1	.419**	.429**	.006	.174	.199	.228	.442**
	Sig. (2-tailed)	.636	.884	.963	.731	.751		.000	.000	.960	.147	.097	.055	.000
	N	71	71	71	71	71	71	71	71	71	71	71	71	71

X1.7	Pearson Correlation	.000	.031	-.047	.011	.144	.419**	1	.596**	.181	.118	.119	.180	.481**
	Sig. (2-tailed)	1.000	.796	.700	.925	.232	.000		.000	.130	.328	.322	.132	.000
	N	71	71	71	71	71	71	71	71	71	71	71	71	71
X1.8	Pearson Correlation	.110	.017	-.035	.003	.010	.429**	.596**	1	.231	.136	.211	.069	.478**
	Sig. (2-tailed)	.362	.891	.771	.981	.935	.000	.000		.052	.259	.078	.566	.000
	N	71	71	71	71	71	71	71	71	71	71	71	71	71
X1.9	Pearson Correlation	.274*	.079	-.105	.235*	.088	.006	.181	.231	1	.198	.254*	.099	.465**
	Sig. (2-tailed)	.021	.514	.382	.048	.464	.960	.130	.052		.098	.033	.411	.000
	N	71	71	71	71	71	71	71	71	71	71	71	71	71
X1.10	Pearson Correlation	.096	.015	-.045	-.106	.057	.174	.118	.136	.198	1	.273*	.098	.365**
	Sig. (2-tailed)	.426	.902	.708	.379	.639	.147	.328	.259	.098		.021	.415	.002
	N	71	71	71	71	71	71	71	71	71	71	71	71	71
X1.11	Pearson Correlation	.124	.207	.276*	.195	.184	.199	.119	.211	.254*	.273*	1	.189	.569**
	Sig. (2-tailed)	.301	.084	.020	.102	.125	.097	.322	.078	.033	.021		.114	.000
	N	71	71	71	71	71	71	71	71	71	71	71	71	71
X1.12	Pearson Correlation	.145	.051	.042	.083	-.050	.228	.180	.069	.099	.098	.189	1	.394**
	Sig. (2-tailed)	.227	.675	.728	.490	.678	.055	.132	.566	.411	.415	.114		.001
	N	71	71	71	71	71	71	71	71	71	71	71	71	71
Penerima	Pearson Correlation	.522**	.523**	.446**	.557**	.478**	.442**	.481**	.478**	.465**	.365**	.569**	.394**	1

an Kas	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	.002	.000	.001	
	N	71	71	71	71	71	71	71	71	71	71	71	71	71

**. Correlation is significant at the 0.01 level (2-tailed).



1. Pengeluaran kas (X2)

Correlations

		X2.1	X2.2	X2.3	X2.4	X2.5	X2.6	X2.7	X2.8	X2.9	X2.10	X2.11	X2.12	X2.13	X2.14	Pengeluaran Kas
X2.1	Pearson Correlation	1	.484**	.050	.218	.288*	.153	.187	-.048	.119	.204	-.049	.090	.000	.404**	.442**
	Sig. (2-tailed)		.000	.676	.067	.015	.202	.119	.690	.325	.088	.683	.455	1.000	.000	.000
	N	71	71	71	71	71	71	71	71	70	71	71	71	71	71	71
X2.2	Pearson Correlation	.484**	1	-.045	.489**	.142	-.080	.247*	-.139	.104	.287*	-.090	.244*	.404**	.266*	.538**
	Sig. (2-tailed)	.000		.707	.000	.236	.505	.038	.248	.393	.015	.454	.040	.000	.025	.000
	N	71	71	71	71	71	71	71	71	70	71	71	71	71	71	71
X2.3	Pearson Correlation	.050	-.045	1	-.065	.369**	.191	-.147	.342**	.537**	-.082	.148	.343**	-.119	-.040	.386**
	Sig. (2-tailed)	.676	.707		.591	.002	.112	.220	.004	.000	.495	.218	.003	.321	.742	.001
	N	71	71	71	71	71	71	71	71	70	71	71	71	71	71	71
X2.4	Pearson Correlation	.218	.489**	-.065	1	-.113	.135	.311**	-.111	-.072	.178	-.131	-.059	.180	.133	.350**
	Sig. (2-tailed)	.067	.000	.591		.348	.262	.008	.358	.553	.137	.275	.623	.133	.271	.003
	N	71	71	71	71	71	71	71	71	70	71	71	71	71	71	71
X2.5	Pearson Correlation	.288*	.142	.369**	-.113	1	.202	.123	.440**	.502**	.000	.093	.161	.031	.132	.497**
	Sig. (2-tailed)	.015	.236	.002	.348		.091	.305	.000	.000	1.000	.442	.179	.799	.273	.000
	N	71	71	71	71	71	71	71	71	70	71	71	71	71	71	71
X2.6	Pearson Correlation	.153	-.080	.191	.135	.202	1	.266*	.232	.341**	-.063	-.043	.044	-.081	.059	.346**

	Sig. (2-tailed)	.202	.505	.112	.262	.091		.025	.052	.004	.604	.720	.719	.500	.623	.003
	N	71	71	71	71	71	71	71	71	70	71	71	71	71	71	71
X2.7	Pearson Correlation	.187	.247*	-.147	.311**	.123	.266*	1	.357**	-.108	.686**	.194	-.142	-.050	.086	.450**
	Sig. (2-tailed)	.119	.038	.220	.008	.305	.025		.002	.372	.000	.104	.239	.681	.473	.000
	N	71	71	71	71	71	71	71	71	70	71	71	71	71	71	71
X2.8	Pearson Correlation	-.048	-.139	.342**	-.111	.440**	.232	.357**	1	.355**	.196	.647**	.172	-.160	.049	.491**
	Sig. (2-tailed)	.690	.248	.004	.358	.000	.052	.002		.003	.101	.000	.152	.181	.685	.000
	N	71	71	71	71	71	71	71	71	70	71	71	71	71	71	71
X2.9	Pearson Correlation	.119	.104	.537**	-.072	.502**	.341**	-.108	.355**	1	-.130	.104	.574**	.062	.029	.553**
	Sig. (2-tailed)	.325	.393	.000	.553	.000	.004	.372	.003		.283	.392	.000	.610	.809	.000
	N	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70
X2.10	Pearson Correlation	.204	.287*	-.082	.178	.000	-.063	.686**	.196	-.130	1	.442**	.110	.265*	.165	.511**
	Sig. (2-tailed)	.088	.015	.495	.137	1.000	.604	.000	.101	.283		.000	.360	.025	.169	.000
	N	71	71	71	71	71	71	71	71	70	71	71	71	71	71	71
X2.11	Pearson Correlation	-.049	-.090	.148	-.131	.093	-.043	.194	.647**	.104	.442**	1	.396**	.048	.171	.460**
	Sig. (2-tailed)	.683	.454	.218	.275	.442	.720	.104	.000	.392	.000		.001	.690	.153	.000
	N	71	71	71	71	71	71	71	71	70	71	71	71	71	71	71
X2.12	Pearson Correlation	.090	.244*	.343**	-.059	.161	.044	-.142	.172	.574**	.110	.396**	1	.252*	.331**	.570**
	Sig. (2-tailed)	.455	.040	.003	.623	.179	.719	.239	.152	.000	.360	.001		.034	.005	.000
	N	71	71	71	71	71	71	71	71	70	71	71	71	71	71	71

X2.13	Pearson Correlation	.000	.404**	-.119	.180	.031	-.081	-.050	-.160	.062	.265*	.048	.252*	1	-.066	.344**
	Sig. (2-tailed)	1.000	.000	.321	.133	.799	.500	.681	.181	.610	.025	.690	.034		.585	.003
	N	71	71	71	71	71	71	71	71	70	71	71	71	71	71	71
X2.14	Pearson Correlation	.404**	.266*	-.040	.133	.132	.059	.086	.049	.029	.165	.171	.331**	-.066	1	.373**
	Sig. (2-tailed)	.000	.025	.742	.271	.273	.623	.473	.685	.809	.169	.153	.005	.585		.001
	N	71	71	71	71	71	71	71	71	70	71	71	71	71	71	71
Pengeluaran Kas	Pearson Correlation	.442**	.538**	.386**	.350**	.497**	.346**	.450**	.491**	.553**	.511**	.460**	.570**	.344**	.373**	1
	Sig. (2-tailed)	.000	.000	.001	.003	.000	.003	.000	.000	.000	.000	.000	.000	.003	.001	
	N	71	71	71	71	71	71	71	71	70	71	71	71	71	71	71

**. Correlation is significant at the 0.01 level (2-tailed).

*. Correlation is significant at the 0.05 level (2-tailed).

2. Penjualan (X3)

Correlations

		X3.1	X3.2	X3.3	X3.4	X3.5	X3.6	X3.7	X3.8	X3.9	X3.10	X3.11	X3.12	X3.13	Penjualan
X3.1	Pearson Correlation	1	.408**	.234*	.032	-.091	-.104	-.153	.000	-.238*	-.102	.159	.094	.028	.184
	Sig. (2-tailed)		.000	.050	.790	.453	.388	.202	.997	.046	.396	.185	.438	.818	.125
	N	71	71	71	71	71	71	71	71	71	71	71	71	71	71
X3.2	Pearson Correlation	.408**	1	.346**	.053	.020	.171	-.170	.193	-.101	.057	.163	.324**	.193	.421**
	Sig. (2-tailed)	.000		.003	.662	.871	.154	.156	.106	.400	.634	.175	.006	.107	.000
	N	71	71	71	71	71	71	71	71	71	71	71	71	71	71
X3.3	Pearson Correlation	.234*	.346**	1	.411**	.178	.296*	.283*	.449**	-.085	.308**	.198	.217	.167	.674**
	Sig. (2-tailed)	.050	.003		.000	.138	.012	.017	.000	.482	.009	.098	.069	.163	.000
	N	71	71	71	71	71	71	71	71	71	71	71	71	71	71

X3.4	Pearson Correlation	.032	.053	.411**	1	.153	.109	.168	.143	-.163	.106	.098	.237*	.319**	.431**
	Sig. (2-tailed)	.790	.662	.000		.202	.368	.161	.233	.175	.379	.415	.046	.007	.000
	N	71	71	71	71	71	71	71	71	71	71	71	71	71	71
X3.5	Pearson Correlation	-.091	.020	.178	.153	1	.105	.075	.113	-.039	.130	.039	.263*	.130	.347**
	Sig. (2-tailed)	.453	.871	.138	.202		.382	.532	.346	.747	.281	.746	.027	.281	.003
	N	71	71	71	71	71	71	71	71	71	71	71	71	71	71
X3.6	Pearson Correlation	-.104	.171	.296*	.109	.105	1	.464**	.502**	.207	.503**	.024	-.109	-.063	.568**
	Sig. (2-tailed)	.388	.154	.012	.368	.382		.000	.000	.083	.000	.841	.364	.603	.000
	N	71	71	71	71	71	71	71	71	71	71	71	71	71	71
X3.7	Pearson Correlation	-.153	-.170	.283*	.168	.075	.464**	1	.567**	.114	.561**	.051	.033	.157	.556**
	Sig. (2-tailed)	.202	.156	.017	.161	.532	.000		.000	.343	.000	.670	.782	.192	.000

	N	71	71	71	71	71	71	71	71	71	71	71	71	71	71
X3.8	Pearson Correlation	.000	.193	.449**	.143	.113	.502**	.567**	1	.213	.591**	.098	.084	.171	.726**
	Sig. (2-tailed)	.997	.106	.000	.233	.346	.000	.000		.074	.000	.419	.486	.155	.000
	N	71	71	71	71	71	71	71	71	71	71	71	71	71	71
X3.9	Pearson Correlation	-.238*	-.101	-.085	-.163	-.039	.207	.114	.213	1	.042	-.150	-.040	-.201	.148
	Sig. (2-tailed)	.046	.400	.482	.175	.747	.083	.343	.074		.728	.213	.743	.093	.219
	N	71	71	71	71	71	71	71	71	71	71	71	71	71	71
X3.10	Pearson Correlation	-.102	.057	.308**	.106	.130	.503**	.561**	.591**	.042	1	-.072	-.072	.058	.555**
	Sig. (2-tailed)	.396	.634	.009	.379	.281	.000	.000	.000	.728		.553	.549	.634	.000
	N	71	71	71	71	71	71	71	71	71	71	71	71	71	71
X3.11	Pearson Correlation	.159	.163	.198	.098	.039	.024	.051	.098	-.150	-.072	1	.419**	.429**	.387**

	Sig. (2-tailed)	.185	.175	.098	.415	.746	.841	.670	.419	.213	.553		.000	.000	.001
	N	71	71	71	71	71	71	71	71	71	71	71	71	71	71
X3.12	Pearson Correlation	.094	.324**	.217	.237*	.263*	-.109	.033	.084	-.040	-.072	.419**	1	.596**	.466**
	Sig. (2-tailed)	.438	.006	.069	.046	.027	.364	.782	.486	.743	.549	.000		.000	.000
	N	71	71	71	71	71	71	71	71	71	71	71	71	71	71
X3.13	Pearson Correlation	.028	.193	.167	.319**	.130	-.063	.157	.171	-.201	.058	.429**	.596**	1	.449**
	Sig. (2-tailed)	.818	.107	.163	.007	.281	.603	.192	.155	.093	.634	.000	.000		.000
	N	71	71	71	71	71	71	71	71	71	71	71	71	71	71
Penjualan	Pearson Correlation	.184	.421**	.674**	.431**	.347**	.568**	.556**	.726**	.148	.555**	.387**	.466**	.449**	1
	Sig. (2-tailed)	.125	.000	.000	.000	.003	.000	.000	.000	.219	.000	.001	.000	.000	
	N	71	71	71	71	71	71	71	71	71	71	71	71	71	71

**. Correlation is significant at the 0.01 level (2-tailed).

*. Correlation is significant at the 0.05 level (2-tailed).

3. Pengendalian Internal (Y)

Correlations

		Y.1	Y.2	Y.3	Y.4	Y.5	Y.6	Y.7	Y.8	Y.9	Y.10	Y.11	Y.12	Pengendalian Internal
Y.1	Pearson Correlation	1	.128	.216	.186	.169	.560**	.189	.033	.175	-.069	-.070	-.001	.453**
	Sig. (2-tailed)		.289	.070	.120	.158	.000	.115	.786	.145	.568	.561	.993	.000
	N	71	71	71	71	71	71	71	71	71	71	71	71	71
Y.2	Pearson Correlation	.128	1	.345**	-.179	.173	.198	.299*	.081	.064	.149	.169	.114	.452**
	Sig. (2-tailed)	.289		.003	.135	.148	.098	.011	.503	.598	.215	.158	.343	.000
	N	71	71	71	71	71	71	71	71	71	71	71	71	71
Y.3	Pearson Correlation	.216	.345**	1	.133	.073	.160	.170	.030	.083	.078	.002	.063	.447**
	Sig. (2-tailed)	.070	.003		.269	.546	.181	.156	.807	.494	.515	.985	.602	.000
	N	71	71	71	71	71	71	71	71	71	71	71	71	71

Y.4	Pearson Correlation	.186	-.179	.133	1	-.012	-.075	-.359**	-.038	-.180	-.156	-.200	.099	.034
	Sig. (2-tailed)	.120	.135	.269		.919	.533	.002	.751	.133	.193	.095	.409	.776
	N	71	71	71	71	71	71	71	71	71	71	71	71	71
Y.5	Pearson Correlation	.169	.173	.073	-.012	1	.141	.009	.084	.183	.039	.192	.096	.442**
	Sig. (2-tailed)	.158	.148	.546	.919		.241	.941	.488	.127	.749	.108	.427	.000
	N	71	71	71	71	71	71	71	71	71	71	71	71	71
Y.6	Pearson Correlation	.560**	.198	.160	-.075	.141	1	.353**	.077	.176	.175	.084	.118	.534**
	Sig. (2-tailed)	.000	.098	.181	.533	.241		.003	.526	.141	.144	.484	.325	.000
	N	71	71	71	71	71	71	71	71	71	71	71	71	71
Y.7	Pearson Correlation	.189	.299*	.170	-.359**	.009	.353**	1	.419**	.322**	.113	.018	.047	.492**
	Sig. (2-tailed)	.115	.011	.156	.002	.941	.003		.000	.006	.349	.879	.695	.000

	N	71	71	71	71	71	71	71	71	71	71	71	71	71
Y.8	Pearson Correlation	.033	.081	.030	-.038	.084	.077	.419**	1	.596**	.181	.118	.119	.519**
	Sig. (2-tailed)	.786	.503	.807	.751	.488	.526	.000		.000	.130	.328	.322	.000
	N	71	71	71	71	71	71	71	71	71	71	71	71	71
Y.9	Pearson Correlation	.175	.064	.083	-.180	.183	.176	.322**	.596**	1	.231	.136	.211	.570**
	Sig. (2-tailed)	.145	.598	.494	.133	.127	.141	.006	.000		.052	.259	.078	.000
	N	71	71	71	71	71	71	71	71	71	71	71	71	71
Y.10	Pearson Correlation	-.069	.149	.078	-.156	.039	.175	.113	.181	.231	1	.198	.254*	.445**
	Sig. (2-tailed)	.568	.215	.515	.193	.749	.144	.349	.130	.052		.098	.033	.000
	N	71	71	71	71	71	71	71	71	71	71	71	71	71
Y.11	Pearson Correlation	-.070	.169	.002	-.200	.192	.084	.018	.118	.136	.198	1	.273*	.377**

	Sig. (2-tailed)	.561	.158	.985	.095	.108	.484	.879	.328	.259	.098		.021	.001
	N	71	71	71	71	71	71	71	71	71	71	71	71	71
Y.12	Pearson Correlation	-.001	.114	.063	.099	.096	.118	.047	.119	.211	.254*	.273*	1	.466**
	Sig. (2-tailed)	.993	.343	.602	.409	.427	.325	.695	.322	.078	.033	.021		.000
	N	71	71	71	71	71	71	71	71	71	71	71	71	71
Pengendalian Internal	Pearson Correlation	.453**	.452**	.447**	.034	.442**	.534**	.492**	.519**	.570**	.445**	.377**	.466**	1
	Sig. (2-tailed)	.000	.000	.000	.776	.000	.000	.000	.000	.000	.000	.001	.000	
	N	71	71	71	71	71	71	71	71	71	71	71	71	71

**. Correlation is significant at the 0.01 level (2-tailed).

*. Correlation is significant at the 0.05 level (2-tailed).

Lampiran 5. Uji Realibitas

Penerimaan Kas (X1)

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
X1.1	44.41	11.416	.364	.657
X1.2	44.62	11.525	.376	.655
X1.3	44.49	11.996	.300	.667
X1.4	44.44	11.792	.451	.650
X1.5	44.54	11.738	.324	.663
X1.6	44.44	11.792	.266	.673
X1.7	44.28	11.777	.333	.662
X1.8	44.38	11.953	.349	.661
X1.9	44.30	11.611	.284	.671
X1.10	44.11	12.301	.201	.682
X1.11	44.13	11.284	.429	.647
X1.12	44.37	12.064	.215	.682

Reliability Statistics

Cronbach's Alpha	N of Items
.683	12

Pengeluaran Kas (X2)

Item-Total Statistics

Ti	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
X2.1	50.66	13.939	.339	.689
X2.2	50.76	12.940	.402	.678
X2.3	50.84	13.902	.254	.697

X2.4	50.94	14.026	.175	.709
X2.5	50.79	13.185	.411	.678
X2.6	50.71	14.555	.241	.699
X2.7	50.73	13.505	.310	.691
X2.8	50.69	13.233	.399	.679
X2.9	50.99	12.681	.397	.679
X2.10	50.66	13.359	.390	.681
X2.11	50.60	13.548	.326	.689
X2.12	50.70	12.822	.442	.673
X2.13	50.77	14.005	.154	.714
X2.14	50.71	14.265	.274	.695

Reliability Statistics

Cronbach's Alpha	N of Items
.705	14

Penjualan (X3)

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
X3.1	48.49	16.968	.027	.697
X3.2	48.54	15.709	.285	.663
X3.3	48.52	13.967	.561	.619
X3.4	48.44	15.535	.283	.663
X3.5	48.44	15.992	.186	.677
X3.6	48.65	14.374	.417	.641
X3.7	48.75	14.821	.426	.642
X3.8	48.73	13.427	.617	.606
X3.9	48.80	17.218	-.054	.720
X3.10	48.48	14.625	.412	.643
X3.11	48.66	15.741	.228	.671
X3.12	48.51	15.482	.336	.656
X3.13	48.61	15.757	.333	.658

Reliability Statistics

Cronbach's Alpha	N of Items
.678	13

Pengendalian Internal (Y)

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Y.1	44.25	9.421	.287	.573
Y.2	44.23	9.720	.332	.570
Y.3	44.25	9.335	.260	.578
Y.4	44.04	11.098	-.146	.651
Y.5	44.48	9.196	.221	.589
Y.6	44.34	9.398	.415	.555
Y.7	44.18	9.066	.300	.569
Y.8	44.03	9.113	.358	.557
Y.9	44.13	9.084	.438	.545
Y.10	44.04	9.241	.237	.584
Y.11	43.86	9.694	.193	.591
Y.12	43.87	9.284	.289	.572

Reliability Statistics

Cronbach's Alpha	N of Items
.600	12

Lampiran 6. Tabel r

df = (N-2)	Tingkat signifikansi untuk uji satu arah				
	0.05	0.025	0.01	0.005	0.0005
	Tingkat signifikansi untuk uji dua arah				
	0.1	0.05	0.02	0.01	0.001
1	0.9877	0.9969	0.9995	0.9999	1.0000
2	0.9000	0.9500	0.9800	0.9900	0.9990
3	0.8054	0.8783	0.9343	0.9587	0.9911
4	0.7293	0.8114	0.8822	0.9172	0.9741
5	0.6694	0.7545	0.8329	0.8745	0.9509
6	0.6215	0.7067	0.7887	0.8343	0.9249
7	0.5822	0.6664	0.7498	0.7977	0.8983
8	0.5494	0.6319	0.7155	0.7646	0.8721
9	0.5214	0.6021	0.6851	0.7348	0.8470
10	0.4973	0.5760	0.6581	0.7079	0.8233
11	0.4762	0.5529	0.6339	0.6835	0.8010
12	0.4575	0.5324	0.6120	0.6614	0.7800
13	0.4409	0.5140	0.5923	0.6411	0.7604
14	0.4259	0.4973	0.5742	0.6226	0.7419
15	0.4124	0.4821	0.5577	0.6055	0.7247
16	0.4000	0.4683	0.5425	0.5897	0.7084
17	0.3887	0.4555	0.5285	0.5751	0.6932
18	0.3783	0.4438	0.5155	0.5614	0.6788
19	0.3687	0.4329	0.5034	0.5487	0.6652
20	0.3598	0.4227	0.4921	0.5368	0.6524
21	0.3515	0.4132	0.4815	0.5256	0.6402
22	0.3438	0.4044	0.4716	0.5151	0.6287
23	0.3365	0.3961	0.4622	0.5052	0.6178
24	0.3297	0.3882	0.4534	0.4958	0.6074
25	0.3233	0.3809	0.4451	0.4869	0.5974
26	0.3172	0.3739	0.4372	0.4785	0.5880
27	0.3115	0.3673	0.4297	0.4705	0.5790
28	0.3061	0.3610	0.4226	0.4629	0.5703
29	0.3009	0.3550	0.4158	0.4556	0.5620
30	0.2960	0.3494	0.4093	0.4487	0.5541
31	0.2913	0.3440	0.4032	0.4421	0.5465
32	0.2869	0.3388	0.3972	0.4357	0.5392
33	0.2826	0.3338	0.3916	0.4296	0.5322
34	0.2785	0.3291	0.3862	0.4238	0.5254
35	0.2746	0.3246	0.3810	0.4182	0.5189

36	0.2709	0.3202	0.3760	0.4128	0.5126
37	0.2673	0.3160	0.3712	0.4076	0.5066
38	0.2638	0.3120	0.3665	0.4026	0.5007
39	0.2605	0.3081	0.3621	0.3978	0.4950
40	0.2573	0.3044	0.3578	0.3932	0.4896
41	0.2542	0.3008	0.3536	0.3887	0.4843
42	0.2512	0.2973	0.3496	0.3843	0.4791
43	0.2483	0.2940	0.3457	0.3801	0.4742
44	0.2455	0.2907	0.3420	0.3761	0.4694
45	0.2429	0.2876	0.3384	0.3721	0.4647
46	0.2403	0.2845	0.3348	0.3683	0.4601
47	0.2377	0.2816	0.3314	0.3646	0.4557
48	0.2353	0.2787	0.3281	0.3610	0.4514
49	0.2329	0.2759	0.3249	0.3575	0.4473
50	0.2306	0.2732	0.3218	0.3542	0.4432
51	0.2284	0.2706	0.3188	0.3509	0.4393
52	0.2262	0.2681	0.3158	0.3477	0.4354
53	0.2241	0.2656	0.3129	0.3445	0.4317
54	0.2221	0.2632	0.3102	0.3415	0.4280
55	0.2201	0.2609	0.3074	0.3385	0.4244
56	0.2181	0.2586	0.3048	0.3357	0.4210
57	0.2162	0.2564	0.3022	0.3328	0.4176
58	0.2144	0.2542	0.2997	0.3301	0.4143
59	0.2126	0.2521	0.2972	0.3274	0.4110
60	0.2108	0.2500	0.2948	0.3248	0.4079
61	0.2091	0.2480	0.2925	0.3223	0.4048
62	0.2075	0.2461	0.2902	0.3198	0.4018
63	0.2058	0.2441	0.2880	0.3173	0.3988
64	0.2042	0.2423	0.2858	0.3150	0.3959
65	0.2027	0.2404	0.2837	0.3126	0.3931
66	0.2012	0.2387	0.2816	0.3104	0.3903
67	0.1997	0.2369	0.2796	0.3081	0.3876
68	0.1982	0.2352	0.2776	0.3060	0.3850
69	0.1968	0.2335	0.2756	0.3038	0.3823
70	0.1954	0.2319	0.2737	0.3017	0.3798
71	0.1940	0.2303	0.2718	0.2997	0.3773
72	0.1927	0.2287	0.2700	0.2977	0.3748
73	0.1914	0.2272	0.2682	0.2957	0.3724
74	0.1901	0.2257	0.2664	0.2938	0.3701
75	0.1888	0.2242	0.2647	0.2919	0.3678
76	0.1876	0.2227	0.2630	0.2900	0.3655

77	0.1864	0.2213	0.2613	0.2882	0.3633
78	0.1852	0.2199	0.2597	0.2864	0.3611
79	0.1841	0.2185	0.2581	0.2847	0.3589
80	0.1829	0.2172	0.2565	0.2830	0.3568
81	0.1818	0.2159	0.2550	0.2813	0.3547
82	0.1807	0.2146	0.2535	0.2796	0.3527
83	0.1796	0.2133	0.2520	0.2780	0.3507
84	0.1786	0.2120	0.2505	0.2764	0.3487
85	0.1775	0.2108	0.2491	0.2748	0.3468
86	0.1765	0.2096	0.2477	0.2732	0.3449
87	0.1755	0.2084	0.2463	0.2717	0.3430
88	0.1745	0.2072	0.2449	0.2702	0.3412
89	0.1735	0.2061	0.2435	0.2687	0.3393
90	0.1726	0.2050	0.2422	0.2673	0.3375
91	0.1716	0.2039	0.2409	0.2659	0.3358
92	0.1707	0.2028	0.2396	0.2645	0.3341
93	0.1698	0.2017	0.2384	0.2631	0.3323
94	0.1689	0.2006	0.2371	0.2617	0.3307
95	0.1680	0.1996	0.2359	0.2604	0.3290
96	0.1671	0.1986	0.2347	0.2591	0.3274
97	0.1663	0.1975	0.2335	0.2578	0.3258
98	0.1654	0.1966	0.2324	0.2565	0.3242
99	0.1646	0.1956	0.2312	0.2552	0.3226
100	0.1638	0.1946	0.2301	0.2540	0.3211

Sumber: jurnal (rufiismada.files.wordpress.com). 2017

Lampiran 7. Tabel t

Pr	0.25	0.10	0.05	0.025	0.01	0.005	0.001
Df	**0.50**	**0.20**	**0.10**	**0.050**	**0.02**	**0.010**	**0.002**
1	1.00000	3.07768	6.31375	12.70620	31.82052	63.65674	318.30884
2	0.81650	1.88562	2.91999	4.30265	6.96456	9.92484	22.32712
3	0.76489	1.63774	2.35336	3.18245	4.54070	5.84091	10.21453
4	0.74070	1.53321	2.13185	2.77645	3.74695	4.60409	7.17318
5	0.72669	1.47588	2.01505	2.57058	3.36493	4.03214	5.89343
6	0.71756	1.43976	1.94318	2.44691	3.14267	3.70743	5.20763
7	0.71114	1.41492	1.89458	2.36462	2.99795	3.49948	4.78529
8	0.70639	1.39682	1.85955	2.30600	2.89646	3.35539	4.50079
9	0.70272	1.38303	1.83311	2.26216	2.82144	3.24984	4.29681
10	0.69981	1.37218	1.81246	2.22814	2.76377	3.16927	4.14370
11	0.69745	1.36343	1.79588	2.20099	2.71808	3.10581	4.02470
12	0.69548	1.35622	1.78229	2.17881	2.68100	3.05454	3.92963
13	0.69383	1.35017	1.77093	2.16037	2.65031	3.01228	3.85198
14	0.69242	1.34503	1.76131	2.14479	2.62449	2.97684	3.78739
15	0.69120	1.34061	1.75305	2.13145	2.60248	2.94671	3.73283
16	0.69013	1.33676	1.74588	2.11991	2.58349	2.92078	3.68615
17	0.68920	1.33338	1.73961	2.10982	2.56693	2.89823	3.64577
18	0.68836	1.33039	1.73406	2.10092	2.55238	2.87844	3.61048
19	0.68762	1.32773	1.72913	2.09302	2.53948	2.86093	3.57940
20	0.68695	1.32534	1.72472	2.08596	2.52798	2.84534	3.55181
21	0.68635	1.32319	1.72074	2.07961	2.51765	2.83136	3.52715
22	0.68581	1.32124	1.71714	2.07387	2.50832	2.81876	3.50499
23	0.68531	1.31946	1.71387	2.06866	2.49987	2.80734	3.48496
24	0.68485	1.31784	1.71088	2.06390	2.49216	2.79694	3.46678
25	0.68443	1.31635	1.70814	2.05954	2.48511	2.78744	3.45019
26	0.68404	1.31497	1.70562	2.05553	2.47863	2.77871	3.43500
27	0.68368	1.31370	1.70329	2.05183	2.47266	2.77068	3.42103
28	0.68335	1.31253	1.70113	2.04841	2.46714	2.76326	3.40816
29	0.68304	1.31143	1.69913	2.04523	2.46202	2.75639	3.39624
30	0.68276	1.31042	1.69726	2.04227	2.45726	2.75000	3.38518
31	0.68249	1.30946	1.69552	2.03951	2.45282	2.74404	3.37490
32	0.68223	1.30857	1.69389	2.03693	2.44868	2.73848	3.36531
33	0.68200	1.30774	1.69236	2.03452	2.44479	2.73328	3.35634
34	0.68177	1.30695	1.69092	2.03224	2.44115	2.72839	3.34793
35	0.68156	1.30621	1.68957	2.03011	2.43772	2.72381	3.34005
36	0.68137	1.30551	1.68830	2.02809	2.43449	2.71948	3.33262
37	0.68118	1.30485	1.68709	2.02619	2.43145	2.71541	3.32563
38	0.68100	1.30423	1.68595	2.02439	2.42857	2.71156	3.31903
39	0.68083	1.30364	1.68488	2.02269	2.42584	2.70791	3.31279
40	0.68067	1.30308	1.68385	2.02108	2.42326	2.70446	3.30688
41	0.68052	1.30254	1.68288	2.01954	2.42080	2.70118	3.30127
42	0.68038	1.30204	1.68195	2.01808	2.41847	2.69807	3.29595

43	0.68024	1.30155	1.68107	2.01669	2.41625	2.69510	3.29089
44	0.68011	1.30109	1.68023	2.01537	2.41413	2.69228	3.28607
45	0.67998	1.30065	1.67943	2.01410	2.41212	2.68959	3.28148
46	0.67986	1.30023	1.67866	2.01290	2.41019	2.68701	3.27710
47	0.67975	1.29982	1.67793	2.01174	2.40835	2.68456	3.27291
48	0.67964	1.29944	1.67722	2.01063	2.40658	2.68220	3.26891
49	0.67953	1.29907	1.67655	2.00958	2.40489	2.67995	3.26508
50	0.67943	1.29871	1.67591	2.00856	2.40327	2.67779	3.26141
51	0.67933	1.29837	1.67528	2.00758	2.40172	2.67572	3.25789
52	0.67924	1.29805	1.67469	2.00665	2.40022	2.67373	3.25451
53	0.67915	1.29773	1.67412	2.00575	2.39879	2.67182	3.25127
54	0.67906	1.29743	1.67356	2.00488	2.39741	2.66998	3.24815
55	0.67898	1.29713	1.67303	2.00404	2.39608	2.66822	3.24515
56	0.67890	1.29685	1.67252	2.00324	2.39480	2.66651	3.24226
57	0.67882	1.29658	1.67203	2.00247	2.39357	2.66487	3.23948
58	0.67874	1.29632	1.67155	2.00172	2.39238	2.66329	3.23680
59	0.67867	1.29607	1.67109	2.00100	2.39123	2.66176	3.23421
60	0.67860	1.29582	1.67065	2.00030	2.39012	2.66028	3.23171
61	0.67853	1.29558	1.67022	1.99962	2.38905	2.65886	3.22930
62	0.67847	1.29536	1.66980	1.99897	2.38801	2.65748	3.22696
63	0.67840	1.29513	1.66940	1.99834	2.38701	2.65615	3.22471
64	0.67834	1.29492	1.66901	1.99773	2.38604	2.65485	3.22253
65	0.67828	1.29471	1.66864	1.99714	2.38510	2.65360	3.22041
66	0.67823	1.29451	1.66827	1.99656	2.38419	2.65239	3.21837
67	0.67817	1.29432	1.66792	1.99601	2.38330	2.65122	3.21639
68	0.67811	1.29413	1.66757	1.99547	2.38245	2.65008	3.21446
69	0.67806	1.29394	1.66724	1.99495	2.38161	2.64898	3.21260
70	0.67801	1.29376	1.66691	1.99444	2.38081	2.64790	3.21079
71	0.67796	1.29359	1.66660	1.99394	2.38002	2.64686	3.20903
72	0.67791	1.29342	1.66629	1.99346	2.37926	2.64585	3.20733
73	0.67787	1.29326	1.66600	1.99300	2.37852	2.64487	3.20567
74	0.67782	1.29310	1.66571	1.99254	2.37780	2.64391	3.20406
75	0.67778	1.29294	1.66543	1.99210	2.37710	2.64298	3.20249
76	0.67773	1.29279	1.66515	1.99167	2.37642	2.64208	3.20096
77	0.67769	1.29264	1.66488	1.99125	2.37576	2.64120	3.19948
78	0.67765	1.29250	1.66462	1.99085	2.37511	2.64034	3.19804
79	0.67761	1.29236	1.66437	1.99045	2.37448	2.63950	3.19663
80	0.67757	1.29222	1.66412	1.99006	2.37387	2.63869	3.19526
81	0.67753	1.29209	1.66388	1.98969	2.37327	2.63790	3.19392
82	0.67749	1.29196	1.66365	1.98932	2.37269	2.63712	3.19262
83	0.67746	1.29183	1.66342	1.98896	2.37212	2.63637	3.19135
84	0.67742	1.29171	1.66320	1.98861	2.37156	2.63563	3.19011
85	0.67739	1.29159	1.66298	1.98827	2.37102	2.63491	3.18890
86	0.67735	1.29147	1.66277	1.98793	2.37049	2.63421	3.18772
87	0.67732	1.29136	1.66256	1.98761	2.36998	2.63353	3.18657
88	0.67729	1.29125	1.66235	1.98729	2.36947	2.63286	3.18544
89	0.67726	1.29114	1.66216	1.98698	2.36898	2.63220	3.18434
90	0.67723	1.29103	1.66196	1.98667	2.36850	2.63157	3.18327
91	0.67720	1.29092	1.66177	1.98638	2.36803	2.63094	3.18222
92	0.67717	1.29082	1.66159	1.98609	2.36757	2.63033	3.18119
93	0.67714	1.29072	1.66140	1.98580	2.36712	2.62973	3.18019
94	0.67711	1.29062	1.66123	1.98552	2.36667	2.62915	3.17921
95	0.67708	1.29053	1.66105	1.98525	2.36624	2.62858	3.17825
96	0.67705	1.29043	1.66088	1.98498	2.36582	2.62802	3.17731

97	0.67703	1.29034	1.66071	1.98472	2.36541	2.62747	3.17639
98	0.67700	1.29025	1.66055	1.98447	2.36500	2.62693	3.17549
99	0.67698	1.29016	1.66039	1.98422	2.36461	2.62641	3.17460
100	0.67695	1.29007	1.66023	1.98397	2.36422	2.62589	3.17374

Sumber: (http://junaidichaniago.wordpress.com), 2010.

Lampiran 8. Tabel f

df untuk penyebut (N2)	df untuk pembilang (N1)														
	1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**	**12**	**13**	**14**	**15**
1	161	199	216	225	230	234	237	239	241	242	243	244	245	245	246
2	18.51	19.00	19.16	19.25	19.30	19.33	19.35	19.37	19.38	19.40	19.40	19.41	19.42	19.42	19.43
3	10.13	9.55	9.28	9.12	9.01	8.94	8.89	8.85	8.81	8.79	8.76	8.74	8.73	8.71	8.70
4	7.71	6.94	6.59	6.39	6.26	6.16	6.09	6.04	6.00	5.96	5.94	5.91	5.89	5.87	5.86
5	6.61	5.79	5.41	5.19	5.05	4.95	4.88	4.82	4.77	4.74	4.70	4.68	4.66	4.64	4.62
6	5.99	5.14	4.76	4.53	4.39	4.28	4.21	4.15	4.10	4.06	4.03	4.00	3.98	3.96	3.94
7	5.59	4.74	4.35	4.12	3.97	3.87	3.79	3.73	3.68	3.64	3.60	3.57	3.55	3.53	3.51
8	5.32	4.46	4.07	3.84	3.69	3.58	3.50	3.44	3.39	3.35	3.31	3.28	3.26	3.24	3.22
9	5.12	4.26	3.86	3.63	3.48	3.37	3.29	3.23	3.18	3.14	3.10	3.07	3.05	3.03	3.01
10	4.96	4.10	3.71	3.48	3.33	3.22	3.14	3.07	3.02	2.98	2.94	2.91	2.89	2.86	2.85
11	4.84	3.98	3.59	3.36	3.20	3.09	3.01	2.95	2.90	2.85	2.82	2.79	2.76	2.74	2.72
12	4.75	3.89	3.49	3.26	3.11	3.00	2.91	2.85	2.80	2.75	2.72	2.69	2.66	2.64	2.62
13	4.67	3.81	3.41	3.18	3.03	2.92	2.83	2.77	2.71	2.67	2.63	2.60	2.58	2.55	2.53
14	4.60	3.74	3.34	3.11	2.96	2.85	2.76	2.70	2.65	2.60	2.57	2.53	2.51	2.48	2.46
15	4.54	3.68	3.29	3.06	2.90	2.79	2.71	2.64	2.59	2.54	2.51	2.48	2.45	2.42	2.40
16	4.49	3.63	3.24	3.01	2.85	2.74	2.66	2.59	2.54	2.49	2.46	2.42	2.40	2.37	2.35
17	4.45	3.59	3.20	2.96	2.81	2.70	2.61	2.55	2.49	2.45	2.41	2.38	2.35	2.33	2.31
18	4.41	3.55	3.16	2.93	2.77	2.66	2.58	2.51	2.46	2.41	2.37	2.34	2.31	2.29	2.27
19	4.38	3.52	3.13	2.90	2.74	2.63	2.54	2.48	2.42	2.38	2.34	2.31	2.28	2.26	2.23
20	4.35	3.49	3.10	2.87	2.71	2.60	2.51	2.45	2.39	2.35	2.31	2.28	2.25	2.22	2.20
21	4.32	3.47	3.07	2.84	2.68	2.57	2.49	2.42	2.37	2.32	2.28	2.25	2.22	2.20	2.18
22	4.30	3.44	3.05	2.82	2.66	2.55	2.46	2.40	2.34	2.30	2.26	2.23	2.20	2.17	2.15
23	4.28	3.42	3.03	2.80	2.64	2.53	2.44	2.37	2.32	2.27	2.24	2.20	2.18	2.15	2.13
24	4.26	3.40	3.01	2.78	2.62	2.51	2.42	2.36	2.30	2.25	2.22	2.18	2.15	2.13	2.11
25	4.24	3.39	2.99	2.76	2.60	2.49	2.40	2.34	2.28	2.24	2.20	2.16	2.14	2.11	2.09
26	4.23	3.37	2.98	2.74	2.59	2.47	2.39	2.32	2.27	2.22	2.18	2.15	2.12	2.09	2.07
27	4.21	3.35	2.96	2.73	2.57	2.46	2.37	2.31	2.25	2.20	2.17	2.13	2.10	2.08	2.06
28	4.20	3.34	2.95	2.71	2.56	2.45	2.36	2.29	2.24	2.19	2.15	2.12	2.09	2.06	2.04
29	4.18	3.33	2.93	2.70	2.55	2.43	2.35	2.28	2.22	2.18	2.14	2.10	2.08	2.05	2.03
30	4.17	3.32	2.92	2.69	2.53	2.42	2.33	2.27	2.21	2.16	2.13	2.09	2.06	2.04	2.01
31	4.16	3.30	2.91	2.68	2.52	2.41	2.32	2.25	2.20	2.15	2.11	2.08	2.05	2.03	2.00
32	4.15	3.29	2.90	2.67	2.51	2.40	2.31	2.24	2.19	2.14	2.10	2.07	2.04	2.01	1.99
33	4.14	3.28	2.89	2.66	2.50	2.39	2.30	2.23	2.18	2.13	2.09	2.06	2.03	2.00	1.98
34	4.13	3.28	2.88	2.65	2.49	2.38	2.29	2.23	2.17	2.12	2.08	2.05	2.02	1.99	1.97
35	4.12	3.27	2.87	2.64	2.49	2.37	2.29	2.22	2.16	2.11	2.07	2.04	2.01	1.99	1.96
36	4.11	3.26	2.87	2.63	2.48	2.36	2.28	2.21	2.15	2.11	2.07	2.03	2.00	1.98	1.95
37	4.11	3.25	2.86	2.63	2.47	2.36	2.27	2.20	2.14	2.10	2.06	2.02	2.00	1.97	1.95
38	4.10	3.24	2.85	2.62	2.46	2.35	2.26	2.19	2.14	2.09	2.05	2.02	1.99	1.96	1.94
39	4.09	3.24	2.85	2.61	2.46	2.34	2.26	2.19	2.13	2.08	2.04	2.01	1.98	1.95	1.93
40	4.08	3.23	2.84	2.61	2.45	2.34	2.25	2.18	2.12	2.08	2.04	2.00	1.97	1.95	1.92

41	4.08	3.23	2.83	2.60	2.44	2.33	2.24	2.17	2.12	2.07	2.03	2.00	1.97	1.94	1.92
42	4.07	3.22	2.83	2.59	2.44	2.32	2.24	2.17	2.11	2.06	2.03	1.99	1.96	1.94	1.91
43	4.07	3.21	2.82	2.59	2.43	2.32	2.23	2.16	2.11	2.06	2.02	1.99	1.96	1.93	1.91
44	4.06	3.21	2.82	2.58	2.43	2.31	2.23	2.16	2.10	2.05	2.01	1.98	1.95	1.92	1.90
45	4.06	3.20	2.81	2.58	2.42	2.31	2.22	2.15	2.10	2.05	2.01	1.97	1.94	1.92	1.89
46	4.05	3.20	2.81	2.57	2.42	2.30	2.22	2.15	2.09	2.04	2.00	1.97	1.94	1.91	1.89
47	4.05	3.20	2.80	2.57	2.41	2.30	2.21	2.14	2.09	2.04	2.00	1.96	1.93	1.91	1.88
48	4.04	3.19	2.80	2.57	2.41	2.29	2.21	2.14	2.08	2.03	1.99	1.96	1.93	1.90	1.88
49	4.04	3.19	2.79	2.56	2.40	2.29	2.20	2.13	2.08	2.03	1.99	1.96	1.93	1.90	1.88
50	4.03	3.18	2.79	2.56	2.40	2.29	2.20	2.13	2.07	2.03	1.99	1.95	1.92	1.89	1.87
51	4.03	3.18	2.79	2.55	2.40	2.28	2.20	2.13	2.07	2.02	1.98	1.95	1.92	1.89	1.87
52	4.03	3.18	2.78	2.55	2.39	2.28	2.19	2.12	2.07	2.02	1.98	1.94	1.91	1.89	1.86
53	4.02	3.17	2.78	2.55	2.39	2.28	2.19	2.12	2.06	2.01	1.97	1.94	1.91	1.88	1.86
54	4.02	3.17	2.78	2.54	2.39	2.27	2.18	2.12	2.06	2.01	1.97	1.94	1.91	1.88	1.86
55	4.02	3.16	2.77	2.54	2.38	2.27	2.18	2.11	2.06	2.01	1.97	1.93	1.90	1.88	1.85
56	4.01	3.16	2.77	2.54	2.38	2.27	2.18	2.11	2.05	2.00	1.96	1.93	1.90	1.87	1.85
57	4.01	3.16	2.77	2.53	2.38	2.26	2.18	2.11	2.05	2.00	1.96	1.93	1.90	1.87	1.85
58	4.01	3.16	2.76	2.53	2.37	2.26	2.17	2.10	2.05	2.00	1.96	1.92	1.89	1.87	1.84
59	4.00	3.15	2.76	2.53	2.37	2.26	2.17	2.10	2.04	2.00	1.96	1.92	1.89	1.86	1.84
60	4.00	3.15	2.76	2.53	2.37	2.25	2.17	2.10	2.04	1.99	1.95	1.92	1.89	1.86	1.84
61	4.00	3.15	2.76	2.52	2.37	2.25	2.16	2.09	2.04	1.99	1.95	1.91	1.88	1.86	1.83
62	4.00	3.15	2.75	2.52	2.36	2.25	2.16	2.09	2.03	1.99	1.95	1.91	1.88	1.85	1.83
63	3.99	3.14	2.75	2.52	2.36	2.25	2.16	2.09	2.03	1.98	1.94	1.91	1.88	1.85	1.83
64	3.99	3.14	2.75	2.52	2.36	2.24	2.16	2.09	2.03	1.98	1.94	1.91	1.88	1.85	1.83
65	3.99	3.14	2.75	2.51	2.36	2.24	2.15	2.08	2.03	1.98	1.94	1.90	1.87	1.85	1.82
66	3.99	3.14	2.74	2.51	2.35	2.24	2.15	2.08	2.03	1.98	1.94	1.90	1.87	1.84	1.82
67	3.98	3.13	2.74	2.51	2.35	2.24	2.15	2.08	2.02	1.98	1.93	1.90	1.87	1.84	1.82
68	3.98	3.13	2.74	2.51	2.35	2.24	2.15	2.08	2.02	1.97	1.93	1.90	1.87	1.84	1.82
69	3.98	3.13	2.74	2.50	2.35	2.23	2.15	2.08	2.02	1.97	1.93	1.90	1.86	1.84	1.81
70	3.98	3.13	2.74	2.50	2.35	2.23	2.14	2.07	2.02	1.97	1.93	1.89	1.86	1.84	1.81
71	3.98	3.13	2.73	2.50	2.34	2.23	2.14	2.07	2.01	1.97	1.93	1.89	1.86	1.83	1.81
72	3.97	3.12	2.73	2.50	2.34	2.23	2.14	2.07	2.01	1.96	1.92	1.89	1.86	1.83	1.81
73	3.97	3.12	2.73	2.50	2.34	2.23	2.14	2.07	2.01	1.96	1.92	1.89	1.86	1.83	1.81
74	3.97	3.12	2.73	2.50	2.34	2.22	2.14	2.07	2.01	1.96	1.92	1.89	1.85	1.83	1.80
75	3.97	3.12	2.73	2.49	2.34	2.22	2.13	2.06	2.01	1.96	1.92	1.88	1.85	1.83	1.80
76	3.97	3.12	2.72	2.49	2.33	2.22	2.13	2.06	2.01	1.96	1.92	1.88	1.85	1.82	1.80
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78	3.96	3.11	2.72	2.49	2.33	2.22	2.13	2.06	2.00	1.95	1.91	1.88	1.85	1.82	1.80
79	3.96	3.11	2.72	2.49	2.33	2.22	2.13	2.06	2.00	1.95	1.91	1.88	1.85	1.82	1.79
80	3.96	3.11	2.72	2.49	2.33	2.21	2.13	2.06	2.00	1.95	1.91	1.88	1.84	1.82	1.79
81	3.96	3.11	2.72	2.48	2.33	2.21	2.12	2.05	2.00	1.95	1.91	1.87	1.84	1.82	1.79
82	3.96	3.11	2.72	2.48	2.33	2.21	2.12	2.05	2.00	1.95	1.91	1.87	1.84	1.81	1.79
83	3.96	3.11	2.71	2.48	2.32	2.21	2.12	2.05	1.99	1.95	1.91	1.87	1.84	1.81	1.79
84	3.95	3.11	2.71	2.48	2.32	2.21	2.12	2.05	1.99	1.95	1.90	1.87	1.84	1.81	1.79
85	3.95	3.10	2.71	2.48	2.32	2.21	2.12	2.05	1.99	1.94	1.90	1.87	1.84	1.81	1.79
86	3.95	3.10	2.71	2.48	2.32	2.21	2.12	2.05	1.99	1.94	1.90	1.87	1.84	1.81	1.78
87	3.95	3.10	2.71	2.48	2.32	2.20	2.12	2.05	1.99	1.94	1.90	1.87	1.83	1.81	1.78
88	3.95	3.10	2.71	2.48	2.32	2.20	2.12	2.05	1.99	1.94	1.90	1.86	1.83	1.81	1.78
89	3.95	3.10	2.71	2.47	2.32	2.20	2.11	2.04	1.99	1.94	1.90	1.86	1.83	1.80	1.78
90	3.95	3.10	2.71	2.47	2.32	2.20	2.11	2.04	1.99	1.94	1.90	1.86	1.83	1.80	1.78
91	3.95	3.10	2.70	2.47	2.31	2.20	2.11	2.04	1.98	1.94	1.90	1.86	1.83	1.80	1.78
92	3.94	3.10	2.70	2.47	2.31	2.20	2.11	2.04	1.98	1.94	1.89	1.86	1.83	1.80	1.78
93	3.94	3.09	2.70	2.47	2.31	2.20	2.11	2.04	1.98	1.93	1.89	1.86	1.83	1.80	1.78

94	3.94	3.09	2.70	2.47	2.31	2.20	2.11	2.04	1.98	1.93	1.89	1.86	1.83	1.80	1.77
95	3.94	3.09	2.70	2.47	2.31	2.20	2.11	2.04	1.98	1.93	1.89	1.86	1.82	1.80	1.77
96	3.94	3.09	2.70	2.47	2.31	2.19	2.11	2.04	1.98	1.93	1.89	1.85	1.82	1.80	1.77
97	3.94	3.09	2.70	2.47	2.31	2.19	2.11	2.04	1.98	1.93	1.89	1.85	1.82	1.80	1.77
98	3.94	3.09	2.70	2.46	2.31	2.19	2.10	2.03	1.98	1.93	1.89	1.85	1.82	1.79	1.77
99	3.94	3.09	2.70	2.46	2.31	2.19	2.10	2.03	1.98	1.93	1.89	1.85	1.82	1.79	1.77
100	3.94	3.09	2.70	2.46	2.31	2.19	2.10	2.03	1.97	1.93	1.89	1.85	1.82	1.79	1.77

Sumber: (http://junaidichaniago.wordpress.com), 2010.

PEMERINTAH KABUPATEN KARO
PERUSAHAAN DAERAH AIR MINUM
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Nomor : 146 .10.03.1/2023
Lampiran : -
Perihal : Izin Penelitian dan Pengambilan Data

Kabanjahe, 01 Maret 2023
Kepada Yth :
Dekan Fakultas Sosial dan Hukum
Universitas Quality Berastagi
Di
Berastagi

Sehubungan dengan Surat Wakil Dekan Fakultas Sosial dan Hukum Universitas Quality Berastagi nomor 0357/SPT/SOSHUM/UQB/II/2023 tanggal 21 Februari 2023 perihal Permohonan Izin Pengumpulan Data.

Berkenaan dengan hal tersebut diatas PDAM Tirta Malem mengijinkan 1 (satu) orang Mahasiswa Jurusan Akuntansi Universitas Quality Berastagi yang bernama :

Nama	: Anju Crisrtiani Br Pasaribu
NPM	: 1812020004
Jurusan	: Akuntansi
Program Studi	: S-1

Untuk melakukan riset dan pengambilan data dalam rangka pembuatan dan penyelesaian Tugas Akhir/ Skripsi Mahasiswa Jurusan Akuntansi Universitas Quality Berastagi dengan judul **"ANALISIS SYSTEM INFORMASI AKUNTANSI PENERIMAAN KAS, PENGELUARAN KAS DAN PENJUALAN TERHADAP PENGENDALIAN INTERNAL PADA PDAM TIRTA MALEM KABANJAHE"**.

Demikianlah surat ini disampaikan, atas kerjasama yang baik kami ucapkan terima kasih.

Kabanjahe, 01 Maret 2023
PDAM Tirta Malem
Plt. Direktur

P. D. A. M
TIRTA MALEM

Sumitro Sitepu
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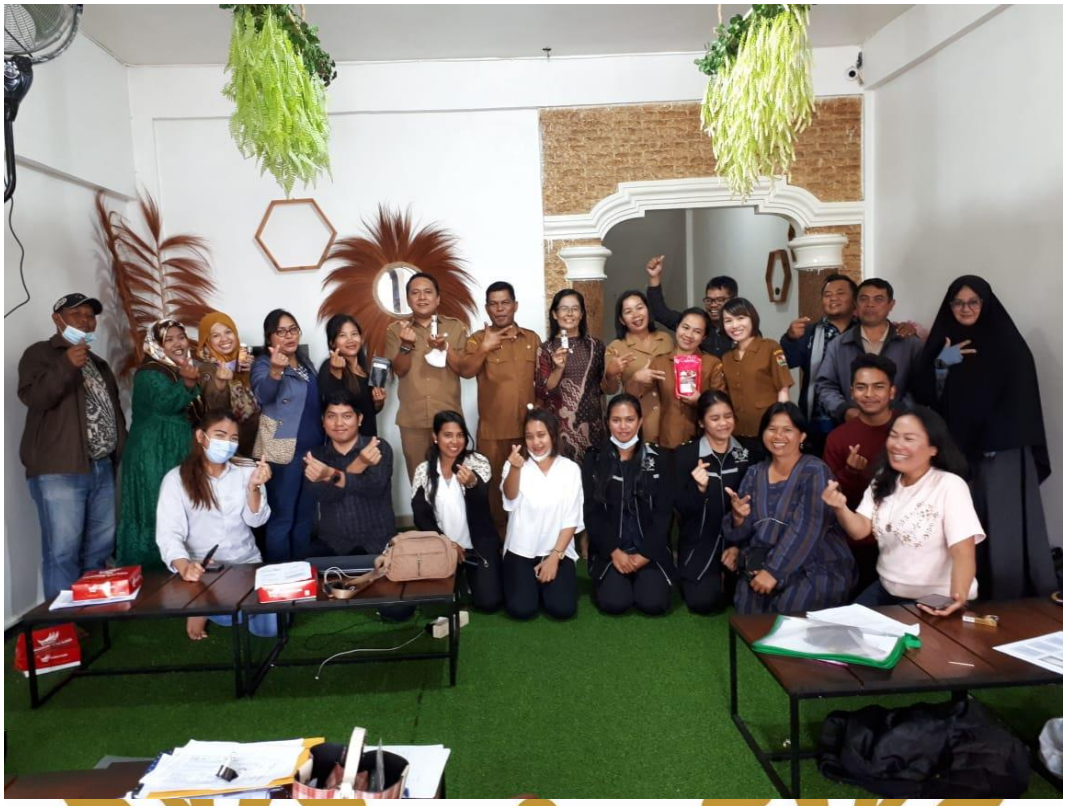
- Arsip



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